

SB 1510-4  
(LC 254)  
2/13/26 (CMT/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO  
SENATE BILL 1510**

1       On page 1 of the printed bill, line 2, after “284.368,” delete the rest of the  
2 line and line 3 and insert “314.698, 317.267, 319.245, 673.605, 673.610, 673.615,  
3 673.625, 673.637 and 673.685 and section 2, chapter 783, Oregon Laws 1979,  
4 section 32a, chapter 579, Oregon Laws 2019, section 50, chapter 525, Oregon  
5 Laws 2021, sections 3, 10 and 12, chapter 589, Oregon Laws 2021, and section  
6 16, chapter 82, Oregon Laws 2022; and prescribing an effective date.”.

7       Delete lines 5 through 24 and delete pages 2 through 6 and insert:  
8       **“SECTION 1.** ORS 314.698 is amended to read:

9       “314.698. For purposes of ORS 317.267, amounts of [*global intangible low-*  
10 *taxed*] **net controlled foreign corporation tested** income described in sec-  
11 tion 951A of the Internal Revenue Code and included in gross income shall  
12 be treated in the same manner as a dividend.

13       **“SECTION 2.** ORS 317.267 is amended to read:

14       “317.267. (1) To derive Oregon taxable income, there shall be added to  
15 federal taxable income:

16       “(a) Amounts received as dividends from corporations deducted for federal  
17 purposes pursuant to section 243 or 245 of the Internal Revenue Code, except  
18 section 245(c) of the Internal Revenue Code;

19       “(b) Amounts deducted for income repatriated, deemed or otherwise, under  
20 section 965 of the Internal Revenue Code;

21       “(c) Amounts deducted as [*global intangible low-taxed*] **net controlled**

1   **foreign corporation tested** income pursuant to section 250 of the Internal  
2   Revenue Code;

3       “(d) Amounts paid as dividends by a public utility or telecommunications  
4   utility and deducted for federal purposes pursuant to section 247 of the  
5   Internal Revenue Code; or

6       “(e) Dividends eliminated under Treasury Regulations adopted under sec-  
7   tion 1502 of the Internal Revenue Code that are paid by members of an af-  
8   filiated group that are eliminated from a consolidated federal return  
9   pursuant to ORS 317.715 (2).

10      “(2) To derive Oregon taxable income, after the modification prescribed  
11   under subsection (1) of this section, there shall be subtracted from federal  
12   taxable income an amount equal to 70 percent of dividends (determined  
13   without regard to section 78 of the Internal Revenue Code) received or  
14   deemed received from corporations if such dividends are included in federal  
15   taxable income. However:

16       “(a) In the case of any dividend on debt-financed portfolio stock as de-  
17   scribed in section 246A of the Internal Revenue Code, the subtraction al-  
18   lowed under this subsection shall be reduced under the same conditions and  
19   in same amount as the dividends received deduction otherwise allowable for  
20   federal income tax purposes is reduced under section 246A of the Internal  
21   Revenue Code.

22       “(b) In the case of any dividend received from a 20 percent owned corpo-  
23   ration, as defined in section 243(c) of the Internal Revenue Code, or [*global*  
24   *intangible low-taxed*] **net controlled foreign corporation tested** income  
25   included in gross income pursuant to section 951A of the Internal Revenue  
26   Code, this subsection shall be applied by substituting ‘80 percent’ for ‘70  
27   percent.’

28       “(c) A dividend that is not treated as a dividend under section 243(d) of  
29   the Internal Revenue Code may not be treated as a dividend for purposes of  
30   this subsection.

1       “(d) If a dividends received deduction is not allowed for federal tax pur-  
2 poses because of section 246(a) or (c) of the Internal Revenue Code, a sub-  
3 traction may not be made under this subsection for received dividends that  
4 are described in section 246(a) or (c) of the Internal Revenue Code.

5       “(e) In the case of any dividend received from an alien, domestic or for-  
6 eign insurer, as defined in ORS 731.082, that would be included in the  
7 taxpayer’s consolidated Oregon return but for the application of ORS 317.710  
8 (5) or (7), this subsection shall be applied by substituting ‘100 percent’ for  
9 ‘70 percent.’

10      “(f) A subtraction under this subsection is not allowed for any amount  
11 of foreign-source dividend income, as described in section 245A of the Inter-  
12 nal Revenue Code, that is included in gross income.

13      “(3) There shall be excluded from the sales factor of any apportionment  
14 formula employed to attribute income to this state any amount subtracted  
15 from federal taxable income under subsection (2) of this section or deducted  
16 under section 245A of the Internal Revenue Code. The amount of any divi-  
17 dend or of any *[global intangible low-taxed]* **net controlled foreign corpo-**  
18 **ration tested** income that is apportionable shall be determined as provided  
19 by the apportionment formula applicable to the taxpayer, as provided in ORS  
20 314.280 and 314.605 to 314.675, but may not include any amount subtracted  
21 under subsection (2) of this section.

22      “**SECTION 3.** Section 32a, chapter 579, Oregon Laws 2019, is amended to  
23 read:

24      “**Sec. 32a.** The amendments to ORS 315.266 by section 31, **chapter 579,**  
25 **Oregon Laws 2019,** *[of this 2019 Act]* apply to tax years beginning on or  
26 after January 1, 2020*[, and before January 1, 2026].*

27      “**SECTION 4.** Section 50, chapter 525, Oregon Laws 2021, is amended to  
28 read:

29      “**Sec. 50.** The amendments to ORS 315.266 by section 49, **chapter 525,**  
30 **Oregon Laws 2021,** *[of this 2021 Act]* apply to tax years beginning on or

1 after January 1, 2022[*, and before January 1, 2026*].

2       **“SECTION 5.** ORS 284.368 is amended to read:

3       “284.368. (1) As used in this section:

4       “(a) ‘Actual Oregon expenses’ means the costs paid in Oregon for princi-  
5 pal photography, production or postproduction in Oregon of a film, or for  
6 media production services, including but not limited to the purchase or  
7 rental cost of equipment, food, lodging, real property and permits and pay-  
8 ments made for salaries, wages and benefits for work in Oregon.

9       “(b) ‘Film’ means a television movie or one or more episodes of a single  
10 television series, *[or]* a movie produced for release to theaters, video or the  
11 Internet **or a commercial**. ‘Film’ does not include the production of *[a*  
12 *commercial or]* one or more segments of a newscast or sporting event.

13       “(c) ‘Filmmaker’ means a person who owns a television or film production  
14 company.

15       “(d) ‘Local filmmaker’ means a person who owns a television or film  
16 production company that has its principal place of business in this state.

17       “(e) ‘Local media production project’ means, if made or performed by a  
18 local media production services company, a single interactive video game or  
19 a portion thereof, **a commercial** or postproduction services for a single film.

20       “(f) ‘Local media production services company’ means a media production  
21 services company that has its principal place of business in this state.

22       “(g) ‘Media production services’ includes postproduction services and  
23 interactive video game development. ‘Media production services’ does not  
24 include the production of *[a commercial or]* one or more segments of a  
25 newscast or sporting event.

26       “(h) ‘Media production services company’ means a person who is engaged  
27 in media production services.

28       “(i) ‘Portland metropolitan zone’ means the area within a 30-mile radius  
29 of the center of the Burnside Bridge in Portland.

30       “(j) ‘Resident of this state’ has the meaning given that term in ORS

1 316.027.

2 “(2)(a) The Oregon Business Development Department may reimburse a  
3 filmmaker or local media production services company for a portion of the  
4 actual Oregon expenses incurred by the filmmaker or local media production  
5 services company.

6 “(b) Maximum reimbursement for a single film or a single local media  
7 production project shall be the total of:

8 “(A) 20 percent of payments made for employee salaries, wages and bene-  
9 fits for work done in Oregon; and

10 “(B) 25 percent of all other actual Oregon expenses.

11 “(c) Notwithstanding paragraph (b) of this subsection, maximum re-  
12 imbursement for a single film may not exceed 50 percent of total moneys  
13 received by the Oregon Production Investment Fund during the biennium in  
14 which the actual Oregon expenses are incurred.

15 “(d) To qualify for reimbursement under this subsection, total actual  
16 Oregon expenses for a film or a local media production project must equal  
17 or exceed \$1 million.

18 “(3)(a) The department may reimburse a local filmmaker or local media  
19 production services company for all or a portion of the actual Oregon ex-  
20 penses, up to \$1 million, incurred by the local filmmaker or local media  
21 production services company.

22 “(b) To qualify for reimbursement under this subsection:

23 “(A) Total actual Oregon expenses paid for the film or media production  
24 services must be at least \$75,000;

25 “(B) The local filmmaker or local media production services company  
26 must have spent 80 percent of the film’s payroll on employees who are resi-  
27 dents of this state; and

28 “(C) The local filmmaker or local media production services company may  
29 have employed or contracted with a certified public accountant licensed by  
30 the Oregon Board of Accountancy for the provision of payroll services.

1       “(4) In combination with the reimbursements allowed under subsections  
2 (2) and (3) of this section, the department may make an additional payment  
3 to a filmmaker for one of the following:

4       “(a) A travel and living expenses rebate of \$200 per employee per day, for  
5 any day that a film is shot **in Oregon but** entirely outside the Portland  
6 metropolitan zone, not to exceed \$10,000 per day or \$50,000 per film; or

7       “(b) An increase of 10 percent of the amount otherwise allowable under  
8 subsections (2) and (3) of this section, if for at least six days and at least  
9 one day more than half of its total shoot days in Oregon the film is shot  
10 entirely outside the Portland metropolitan zone.

11       “(5) Reimbursement under this section shall be made from moneys cred-  
12 ited to or deposited in the Oregon Production Investment Fund during the  
13 biennium in which the actual Oregon expenses were paid or any prior  
14 biennium. A reimbursement may not be made to the extent funds are not  
15 available in the fund to make the reimbursement.

16       “(6)(a) Total actual Oregon expenses supporting a claim for reimburse-  
17 ment under this section must be verified by the Oregon Film and Video Of-  
18 fice. The filmmaker or local media production services company must submit  
19 to the office proof of the actual Oregon expenses. The proof must include any  
20 documentation that may be required by the office in its discretion to verify  
21 the actual Oregon expenses.

22       “(b) The office may charge the filmmaker or local media production ser-  
23 vices company for costs reasonably incurred to verify the actual Oregon ex-  
24 penses, including but not limited to the cost for a review or audit of the  
25 supporting documentation by an accountant or auditor. The office may re-  
26 quire the department to deduct the costs incurred by the office in performing  
27 its review or audit from any reimbursement made to the filmmaker or local  
28 media production services company under this section.

29       “(c) The office may adopt rules that establish a procedure for the sub-  
30 mission and verification of actual Oregon expenses.

1        **“SECTION 6. The amendments to ORS 284.368 by section 5 of this**  
2        **2026 Act apply to fiscal years beginning on or after July 1, 2026.**

3        **“SECTION 7.** Section 2, chapter 783, Oregon Laws 1979, as amended by  
4        section 1, chapter 583, Oregon Laws 1987, section 7, chapter 748, Oregon  
5        Laws 1995, section 1, chapter 218, Oregon Laws 2003, section 1, chapter 548,  
6        2009, section 1, chapter 213, Oregon Laws 2013, and section 3, chapter 578,  
7        Oregon Laws 2019, is amended to read:

8        **“Sec. 2.** Cargo containers, as defined in ORS 307.835, are exempt from  
9        taxation for **property** tax years beginning on or after July 1, 1974, and before  
10      July 1, [2026] **2032**.

11      **“SECTION 8.** ORS 319.245 is amended to read:

12      “319.245. (1) As used in this section:

13      “(a) ‘Indian tribe’ means a federally recognized Indian tribe in Oregon.

14      “(b) ‘Tribal entity’ means an entity wholly owned by an Indian tribe.

15      “(c) ‘Tribal member entity’ means an entity wholly owned and operated  
16      by an enrolled member of an Indian tribe.

17      “(2) The first sale, use or distribution of motor vehicle fuel in this state  
18      is exempt from the license tax imposed under ORS 319.020 (1)(b) if:

19      “(a) The motor vehicle fuel is purchased by an Indian tribe, tribal entity  
20      or tribal member entity directly or from a dealer that purchased the motor  
21      vehicle fuel in a transaction that would otherwise be subject to the tax; and

22      “(b) The motor vehicle fuel is delivered to a service station that is owned  
23      by an Indian tribe, tribal entity or tribal member entity and operated on the  
24      respective Indian tribe’s reservation or trust land.

25      “(3) In order to be eligible for the exemption under subsection (2) of this  
26      section, the Indian tribe must:

27      “(a) Impose a tax on the distribution of the motor vehicle fuel at the same  
28      rate as the license tax imposed under ORS 319.020 (1)(b); **and**

29      “[b) *Expend the revenue from the tax imposed pursuant to paragraph (a)*  
30      *of this subsection solely for uses that are consistent with the requirements of*

1    *Article IX, section 3a, of the Oregon Constitution; and]*

2        “[*(c)*] **(b)** Certify annually to the Department of Transportation that the  
3 Indian tribe is in compliance with this subsection.

4        “(4) A dealer described in subsection (2)(a) of this section shall report to  
5 the department such sales of motor vehicle fuel to Indian tribes, tribal enti-  
6 ties and tribal member entities.

7        “(5) The department shall adopt rules prescribing the processes, forms and  
8 information that the forms must include for the certification required under  
9 subsection [*(3)(c)*] **(3)(b)** of this section and the reports required under sub-  
10 section (4) of this section.

11        **“SECTION 9.** Section 3, chapter 589, Oregon Laws 2021, as amended by  
12 section 3, chapter 82, Oregon Laws 2022, is amended to read:

13        **“Sec. 3.** (1) A pass-through entity may elect to be liable for and pay a  
14 pass-through business alternative income tax if all members of the pass-  
15 through entity are:

16        “(a) Individuals subject to the personal income tax imposed under ORS  
17 chapter 316; or

18        “(b) Entities that are pass-through entities owned entirely by individuals  
19 subject to the personal income tax imposed under ORS chapter 316.

20        “(2) The election to pay the pass-through business alternative income tax  
21 is available if consent is given by all members of the electing pass-through  
22 entity who are members at the time the election is filed or is made by any  
23 officer, manager or member of the electing pass-through entity who is au-  
24 thorized, under law or the entity’s organizational documents, to make the  
25 election and who represents to having such authorization under penalties of  
26 perjury. The election shall be made annually on or before the due date, in-  
27 cluding extensions, of the pass-through entity’s return, in the form and  
28 manner prescribed by the Department of Revenue. The election may not be  
29 made retroactively. The members of a pass-through entity may revoke an  
30 election under this section for a tax year only on or before the due date of

1 the pass-through entity's return for that tax year, and only if the revocation  
2 is agreed to by all members who are members at the time of the revocation.

3       “(3)(a) In determining the sum of distributive proceeds and computing the  
4 tax under this section, a member of a pass-through entity shall add back any  
5 amount of Oregon tax imposed under [*this chapter*] **ORS chapter 314** and  
6 deducted by the pass-through entity at the entity level for federal income tax  
7 purposes under section 164 of the Internal Revenue Code.

8       “(b) Any amount that is added back under this subsection and that meets  
9 the conditions for the use of elective rates under ORS 316.043 may be treated  
10 as qualifying income under ORS 316.043, in a proportion determined by the  
11 department by rule.

12       “(4) Each pass-through entity that makes an election for a tax year pur-  
13 suant to this section shall annually report to each of its members, for the  
14 tax year, the member's share of distributive proceeds and share of tax paid  
15 under this section and eligible for the credit allowed under section 8, chapter  
16 589, Oregon Laws 2021.

17       “(5) The tax imposed on a pass-through entity pursuant to this section  
18 shall be determined with respect to the sum of each member's share of dis-  
19 tributive proceeds attributable to the pass-through entity for the tax year.

20       “(6) The rate of the tax imposed by and computed under this section is:

21        “(a) Nine percent of the first \$250,000, or fraction thereof, of the sum of  
22 distributive proceeds; and

23        “(b) Nine and nine-tenths percent of any amount of distributive proceeds  
24 in excess of \$250,000.

25       “(7) The amount of pass-through business alternative income tax due from  
26 a pass-through entity in a tax year shall be exclusive of any amount of tax  
27 due and paid by the pass-through entity under [*this chapter*] **ORS chapter**  
28 **314**, except as otherwise provided in sections 2 to 6, chapter 589, Oregon  
29 Laws 2021.

30       “(8) Pass-through entities that have made an election under this section

1 shall file an entity tax return. The return shall be accompanied by payment  
2 and shall be due on the date applicable to returns due under ORS chapter  
3 316, as provided in ORS 314.385.

4       **“(9) If a pass-through entity has made an overpayment of tax under  
5 this section, the pass-through entity may elect to have that overpay-  
6 ment credited against an installment of estimated tax for the subse-  
7 quent tax year. The department shall administer this subsection in a  
8 manner consistent with the treatment of overpayment of income tax  
9 under ORS 316.583.**

10       **“SECTION 10.** Section 10, chapter 589, Oregon Laws 2021, as amended  
11 by section 1, chapter 399, Oregon Laws 2023, is amended to read:

12       **“Sec. 10. (1)** Sections 3 and 8, chapter 589, Oregon Laws 2021, apply to  
13 tax years beginning on or after January 1, 2022, and before January 1,  
14 [2026] 2028.

15       **“(2) The amendments to section 3, chapter 589, Oregon Laws 2021,  
16 by section 9 of this 2026 Act apply to overpayments made before Jan-  
17 uary 31, 2028.**

18       **“SECTION 11.** Section 12, chapter 589, Oregon Laws 2021, as amended  
19 by section 2, chapter 399, Oregon Laws 2023, is amended to read:

20       **“Sec. 12.** The repeal of sections 3 and 8, chapter 589, Oregon Laws 2021,  
21 by section 11, chapter 589, Oregon Laws 2021, applies to any tax year that  
22 begins on or after January 1, 2022, and before January 1, [2026] 2028, and to  
23 which section 164(b)(6) of the Internal Revenue Code is not applicable.

24       **“SECTION 12.** Section 16, chapter 82, Oregon Laws 2022, as amended by  
25 section 5, chapter 52, Oregon Laws 2024, is amended to read:

26       **“Sec. 16. (1)** The amendments to ORS 284.368 by section 1, chapter 82,  
27 Oregon Laws 2022, apply to fiscal years beginning on or after July 1, 2022.

28       **“(2)** The amendments to sections 3 and 5, chapter 589, Oregon Laws 2021,  
29 by sections 3 and 4, chapter 82, Oregon Laws 2022, apply to tax years be-  
30 ginning on or after January 1, 2022, [and before January 1, 2026,] and to es-

1 estimated payments due on and after June 15, 2022.

2       “(3) The amendments to section 2, chapter 527, Oregon Laws 2021, by  
3 section 8, chapter 82, Oregon Laws 2022, apply to applications for precertif-  
4 ication under section 4, chapter 527, Oregon Laws 2021, and applications for  
5 exemption under section 5, chapter 527, Oregon Laws 2021, without precer-  
6 tification, filed on or after June 3, 2022.

7       “(4) [*Section 10, chapter 82, Oregon Laws 2022,*] **ORS 317A.123** applies to  
8 tax years beginning on or after January 1, 2022, and before January 1, 2026.

9       “(5) [*Sections 13 and 15, chapter 82, Oregon Laws 2022,*] **ORS 316.031 and**  
10 **317.346** apply to tax years beginning on or after January 1, 2023, and before  
11 January 1, 2029, and to any tax year to which a net operating loss arising  
12 in those tax years is carried back.

13       **“SECTION 13.** ORS 673.605 is amended to read:

14       “673.605. As used in ORS 673.605 to 673.740 unless the context requires  
15 otherwise:

16       “(1) ‘Board’ means the State Board of Tax Practitioners created by ORS  
17 673.725.

18       **“(2) ‘Enrolled agent’ means an individual authorized by and in good**  
19 **standing with the United States Department of the Treasury to rep-**  
20 **resent taxpayers before the Internal Revenue Service under 31 C.F.R.**  
21 **part 10.**

22       “[(2)(a)] **(3)(a)** ‘Facilitator’ means a person that individually or in con-  
23 junction or cooperation with another person processes, receives or accepts  
24 for delivery an application for a refund anticipation loan or a check in pay-  
25 ment of refund anticipation loan proceeds or in any other manner materially  
26 facilitates the making of a refund anticipation loan.

27       “(b) ‘Facilitator’ does not mean a financial institution as defined in ORS  
28 706.008, a person who has been issued a license under ORS chapter 725, an  
29 affiliate that is a servicer for a financial institution or for a person issued  
30 a license under ORS chapter 725, a person issued a license as a certified

1 public accountant or public accountant by the Oregon Board of Accountancy,  
2 or any person that acts solely as an intermediary and does not deal with a  
3 taxpayer in the making of a refund anticipation loan.

4 “[~~(3)~~] **(4)** ‘Lender’ means a person that makes a refund anticipation loan  
5 with the person’s own funds or a line of credit or other funding from a fi-  
6 nancial institution as defined in ORS 706.008, but does not include a finan-  
7 cial institution as defined in ORS 706.008.

8 “[~~(4)~~] **(5)** ‘Refund anticipation loan’ means a loan that the lender arranges  
9 to be repaid directly from the proceeds of the taxpayer’s federal or state  
10 personal income tax refund.

11 “[~~(5)(a)~~] **(6)(a)** ‘Refund anticipation loan fee’ means the charges, fees or  
12 other consideration charged or imposed by the lender or facilitator for the  
13 making of a refund anticipation loan.

14 “**(b)** ‘Refund anticipation loan fee’ does not mean any charge, fee or other  
15 consideration usually charged or imposed by the facilitator in the ordinary  
16 course of business for nonloan services, including fees for tax return prepa-  
17 ration and fees for electronic filing of tax returns.

18 “[~~(6)~~] **(7)** ‘Registered tax aide’ means any person who is registered under  
19 ORS 673.605 to 673.740 as a registered tax aide.

20 “[~~(7)~~] **(8)** ‘Tax consultant’ means a person who is licensed under ORS  
21 673.605 to 673.740 to prepare or advise or assist in the preparation of personal  
22 income tax returns for another and for valuable consideration.

23 “[~~(8)~~] **(9)** ‘Taxpayer’ means an individual who files a federal or Oregon  
24 personal income tax return.

25 “[~~(9)~~] **(10)** ‘Tax preparer’ means any person who is licensed under ORS  
26 673.605 to 673.740 as a tax preparer.

27 “**SECTION 14.** ORS 673.610 is amended to read:

28 “673.610. ORS 673.605 to 673.740 do not apply to:

29 “**(1)** Any full- or part-time employee hired to fill a permanent position,  
30 who in connection with the duties as an employee has the incidental duty

1 of preparing income tax returns for the business of the employer only.

2       “(2) Any attorney at law rendering services in the performance of the

3 duties of an attorney at law.

4       “(3) While acting as such, any fiduciary, or the regular employees thereof,

5 acting on behalf of the fiduciary estate, the testator, trustor, grantor, or

6 beneficiaries thereof.

7       “(4) A certified public accountant who holds an active license issued by

8 any state, a public accountant holding a valid license issued under ORS

9 673.100 or a public accounting firm registered in any state.

10       “(5) Any employee of a certified public accountant, public accountant or

11 registered public accounting firm described in subsection (4) of this section.

12       “(6) Any person employed by a local, state or federal governmental agency

13 but only in performance of official duties.

14       **“(7) An enrolled agent.**

15       **“(8) Any employee of an enrolled agent, while acting within the**

16 **scope of that employment and under the supervision of the enrolled**

17 **agent.**

18       **“SECTION 15.** ORS 673.615 is amended to read:

19       “673.615. Except as otherwise provided in ORS 673.605 to 673.740:

20       “(1) A person may not prepare or advise or assist in the preparation of

21 personal income tax returns for another and for valuable consideration or

22 represent that the person is so engaged unless the person is licensed as a tax

23 consultant under ORS 673.605 to 673.740.

24       “(2) A tax preparer may prepare or advise or assist in the preparation of

25 tax returns only under the supervision of a tax consultant, or a person de-

26 scribed in ORS 673.610 [(2) or (4)] **(2), (4) or (7)**, and subject to such condi-

27 tions and limitations as the State Board of Tax Practitioners by rule may

28 impose.

29       “(3) A registered tax aide may assist a tax consultant in the preparation

30 of tax returns only under the supervision of a tax consultant and subject to

1 such conditions and limitations as the board by rule may impose.

2       “(4) A person may not be a facilitator of a refund anticipation loan  
3 without first being issued a license as a tax consultant or tax preparer under  
4 ORS 673.640.

5       “(5) A tax consultant may employ and supervise no more than two regis-  
6 tered tax aides at the same time under the conditions and limitations pre-  
7 scribed by the board by rule.

8       **“SECTION 16.** ORS 673.625 is amended to read:

9       “673.625. (1) Every applicant for a license as a tax consultant and every  
10 applicant for licensing as a tax preparer must:

11       “(a) Be 18 years of age or older;

12       “(b) Possess a high school diploma or a modified diploma or have passed  
13 an equivalency examination;

14       “(c) Present evidence satisfactory to the State Board of Tax Practitioners  
15 that the applicant has successfully completed at least 80 hours in basic per-  
16 sonal income tax law, theory and practice at a school training session or  
17 educational institution approved by the board; and

18       “(d) Possess a preparer tax identification number issued by the Internal  
19 Revenue Service.

20       “(2) In addition to the requirements of subsection (1) of this section, every  
21 applicant for licensing as a tax preparer must pass to the satisfaction of the  
22 board an examination. The examination must be constructed in a manner  
23 that in the judgment of the board measures the applicant’s knowledge of  
24 Oregon and federal personal income tax law, theory and practice.

25       “(3) In addition to the requirements of subsection (1) of this section, every  
26 applicant for licensing as a tax consultant must:

27       “(a) Present evidence satisfactory to the board of active employment, as  
28 described in ORS 673.615 (2), as a tax preparer or employment in this or  
29 another state in a capacity that is, in the judgment of the board equivalent  
30 to that of a tax preparer or tax consultant, for not less than a cumulative

1 total of 1,100 hours during at least two of the last five years. The board shall  
2 consider certification by a tax consultant or person described in ORS 673.610  
3 [(2) or (4)] (2), (4) or (7) that the applicant was employed as a tax preparer  
4 under supervision for the period indicated in the certificate to be satisfactory  
5 evidence of the applicant's employment as a tax preparer for the period in-  
6 dicated. If an applicant has worked less than a cumulative total of 1,100  
7 hours in at least two of the last five years, the board may consider the  
8 number of hours employed, the number of years employed, the number of tax  
9 returns prepared and whether the work involved contributed directly to the  
10 professional competence of the individual in determining if a tax preparer  
11 or tax consultant has met the work experience requirement.

12       “(b) Pass to the satisfaction of the board an examination that is con-  
13 structed in a manner that in the judgment of the board measures the  
14 applicant's knowledge of Oregon and federal personal income tax law, theory  
15 and practice. The examination for a tax consultant's license must be of a  
16 more exacting nature and require higher standards of knowledge of personal  
17 income tax law, theory and practice than the examination for a tax  
18 preparer's license.

19       “(4) If, in the judgment of the board, an applicant has, in combination,  
20 the education and experience to qualify for a tax consultant's or preparer's  
21 license, but does not meet or cannot present evidence of strict compliance  
22 with the requirements of subsection (1)(c) or subsection (3)(a) of this section,  
23 the board may allow some of the applicant's education or experience to  
24 substitute one for the other. However, this subsection does not allow a  
25 waiver of, or substitution for, any qualifications needed for a tax  
26 consultant's or preparer's license other than those described in subsection  
27 (1)(c) or subsection (3)(a) of this section.

28       **“SECTION 17.** ORS 673.637 is amended to read:

29       “673.637. (1) The State Board of Tax Practitioners may issue a license to  
30 an applicant for a license as a tax consultant or as a tax preparer who:

1       “(a) Presents evidence satisfactory to the board that the applicant is li-  
2 censed as a tax consultant or preparer in a state that has requirements for  
3 licensing substantially similar to the requirements for licensing in this state;  
4 and

5       “(b) Has passed to the satisfaction of the board an examination covering  
6 Oregon personal income tax law, theory and practice, the provisions of ORS  
7 673.605 to 673.740 and the code of professional conduct prescribed by the  
8 board.

9       “[(2) *Notwithstanding ORS 673.625 (1) and (3), but as otherwise provided*  
10 *in ORS 673.605 to 673.740, the board shall license as a tax consultant any*  
11 *person who is, on the date of the application for a tax consultant's license,*  
12 *enrolled to practice before the Internal Revenue Service pursuant to 31 C.F.R.*  
13 *part 10 if the person has passed to the satisfaction of the board an examination*  
14 *covering Oregon personal income tax law, theory and practice, the provisions*  
15 *of ORS 673.605 to 673.740 and the code of professional conduct prescribed by*  
16 *the board.]*

17       “[(3)] (2) Except as otherwise provided in this section, an examination is  
18 not required for licensing under this section.

19       “[(4)] (3) Any person desiring to be licensed under this section shall make  
20 written application to the board and shall pay to the board at the time re-  
21 quired by the board the examination and license fees provided by rule of the  
22 board.

23       **“(4) The board shall register as an enrolled agent any individual**  
24 **who:**

25       **“(a) Is an enrolled agent;**

26       **“(b) Applies for registration in the manner provided by the board**  
27 **by rule; and**

28       **“(c) Pays the registration fee established under ORS 673.685.**

29       **“(5) The board may not require an enrolled agent registered under**  
30 **this section to pass any examination administered or required by the**

1   **board, or to complete continuing education under ORS 673.655, as a  
2   condition of initial registration or renewal.**

3   **“(6) An enrolled agent who is not licensed as a tax consultant or  
4   tax preparer under ORS 673.640 may not prepare, advise or assist in  
5   the preparation of personal income tax returns for another and for  
6   valuable consideration in this state unless the enrolled agent is regis-  
7   tered with the board under this section.**

8   **“(7) The board may refuse to issue or renew, or may suspend or  
9   revoke, a registration as an enrolled agent under this section on any  
10   grounds described in ORS 673.700 that apply to tax consultants if the  
11   board determines the grounds are reasonably applicable to the conduct  
12   of an enrolled agent.**

13   **“(8) A registered enrolled agent has the authority to represent tax-  
14   payers before the Department of Revenue to the same extent as a li-  
15   censed Oregon tax consultant.**

16   **“SECTION 18. ORS 673.685 is amended to read:**

17   **“673.685. (1) The State Board of Tax Practitioners shall adopt by rule fees  
18   for:**

19   **“(a) Application for examination for a tax consultant’s license.**  
20   **“(b) Application for examination for a tax preparer’s license.**  
21   **“(c) Issuance or renewal of a tax consultant’s license.**  
22   **“(d) Issuance or renewal of a tax preparer’s license.**  
23   **“(e) Issuance or renewal of a registered tax aide’s certificate.**  
24   **“(f) Issuance or renewal of a tax consultant’s inactive license.**  
25   **“(g) Issuance or renewal of a tax preparer’s inactive license.**  
26   **“(h) Reactivation of a tax consultant’s inactive license or reactivation of  
27   a tax preparer’s inactive license.**  
28   **“(i) Restoration of lapsed license.**  
29   **“(j) Issuance or replacement of a duplicate license or certificate.**  
30   **“(k) Registration or registration renewal for a sole proprietorship, part-**

1 nership, corporation or other legal entity.

2       “(L) Issuance or renewal of a combined tax consultant’s or tax preparer’s  
3 license and registration for a sole proprietorship, partnership, corporation  
4 or other legal entity. Eligibility for a combined license shall be determined  
5 under rules adopted by the board.

6       “(m) Annual registration of a branch office of a sole proprietorship,  
7 partnership, corporation or other legal entity.

8       **“(n) Issuance or renewal of a registration for an enrolled agent as  
9 described in ORS 673.637.**

10       “(2) The fees established by the State Board of Tax Practitioners under  
11 this section are subject to the prior approval of the Oregon Department of  
12 Administrative Services. The fees may not exceed the cost of administering  
13 the regulatory program of the State Board of Tax Practitioners pertaining  
14 to the purposes for which the fees are established, as authorized by the  
15 Legislative Assembly within the board’s budget, as that budget may be mod-  
16 ified by the Emergency Board.

17       **“SECTION 19. This 2026 Act takes effect on the 91st day after the  
18 date on which the 2026 regular session of the Eighty-third Legislative  
19 Assembly adjourns sine die.”.**

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